IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWELFTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO.9577 of 2004

Between:

M/s Nageswara Rice Working Co.,

Narasaraopeta, Guntur District,
Rep. by its Managing Partner,

Thatavarthi Venkata Subramanyam,
S/o Subbaiah, aged 69 years. **..... PETITIONER**

AND

1.The Commercial Tax Officer,

Narasaraopeta, Guntur District.

2.The Commissioner of Commercial Taxes,

Excise & Commercial Complex Building,

M.J.Road, Nampally, Hyderabad. **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate writ, order or direction particularly in the nature of Writ of Mandamus declaring the judgment of the Sales Tax Appellate Tribunal in the case of Satyanarayana Traders Vs. State of Andhra Pradesh reported in 34 APSTJ 153 as illegal, improper incorrect as also contrary to the dictum laid down by this Hon'ble High Court reported in 29 APSTJ 227 , 21 APSTJ 21, 6 APSTJ 258, 53 STC 267 and 28 APSTJ 21 and also violative of Article 227 of the Constitution of India and contrary to the provisions of Section 8-A (1) under the CST Act, 1956 read with Rule-6(1) (1) of the APGST Rules, 1957 and consequently to set aside the impugned proceedings of the Commercial Tax Officer, Narsaraopeta dated 27-04-2004 in G.I.No. 17069/2001-02 as illegal, without jurisdiction and without authority of law in the

teeth of the law laid down by this Hon'ble Court in the above mentioned cases violative of principles of natural justice and grant such other relief or reliefs as are deemed fit and proper in the circumstances of the case.

Counsel for the Petitioner: **MR.M.V.J.K.KUMAR**

Counsel for the Respondent: **MR.K.HANUMANTHA RAO**

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWELFTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO. 9585 of 2004

Between:

M/s Vijaya Krishna Rice Mill,

Narsaraopeta, Guntur District.
represented by its Managing Partner

Potti Satyanjaneyulu,

S/o Ramaiah, aged 40 years. **..... PETITIONER**

AND

1.The Commercial Tax Officer,

Narsaraopeta, Guntur District.

2.The Commissioner of Commercial Taxes,

Excise & Commercial Complex Building,

M.J.Road, Nampally, Hyderabad. **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, Order or direction particularly in the nature of Writ of Mandamus declaring

the judgment of the Sales Tax Appellate Tribunal in the case of Satyanarayana Traders Vs. State of Andhra Pradesh reported in 34 APSTJ 153 as illegal, improper, incorrect as also contrary to the dictum laid down by this Honourable High Court reported in 29 APSTJ 227, 21 APSTJ 21, 6 APSTJ 258, 53 STC 267 & 28 APSTJ 21 and also violative of Article-227 of the Constitution of India and contrary to the provisions of Section-8A(1) under the CST Act, 1956 read with Rule-6(1)(1) of the APGST Rules, 1957 and consequently to set aside the impugned proceedings of the Commercial Tax Officer, Narsaraopeta, dated 27-04-2004 in G.I.No.16713/2001-02 as illegal, without jurisdiction and without authority of law in the teeth of the law laid down by this Honourable Court in the above mentioned cases violative of principles of natural justice and grant such other relief or reliefs as are deemed fit and proper in the circumstances of the case.

Counsel for the Petitioner: MR.M.V.J.K.KUMAR

Counsel for the Respondent: GP FOR COMMERCIAL TAXES

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

MONDAY, THE TWELFTH DAY OF JULY
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE P.S.NARAYANA

WRIT PETITION NO.9623 of 2004

Between:

M/s. Maruti Rice Working Co., Narsaraopeta,
Guntur District. Rep. by its Managing Partner
Badam VEnkata Subramanyam,

S/o. Satyanarayana, aged 50 Years. **..... PETITIONER**

AND

1.The Commercial Tax Officer,

Narsaraopeta. Guntur District.

2.The Commissioner of Commercial Taxes,

Excise & Commercial Complex Building,

M.J.Road, Nampally, Hyderabad. **.....RESPONDENTS**

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, order or direction particularly in the nature of Writ of Mandamus declaring the judgment of the Sales Tax Appellate Tribunal in the case of SATYANARAYANA TRADERS VS. STATE OF ANDHRA PRADESH reported in 34 APSTJ 153 as illegal, improper, incorrect as also contrary to the dictum laid down by this Honourable High Court reported in 29 APSTJ 227, 21 APSTJ 21, 6 APSTJ 258, 53 STC 267 & 28 APSTJ 21 and also violative of Article-227 of the Constitution of India and contrary to the provisions of Section-8-A(1) under the CST Act, 1956 read with Rule-6(1)(1) of the APGST Rules, 1957 and consequently to set aside the impugned proceedings of the Commercial Tax Officer, Narsaraopeta dated 27-04-2004 in G.I.No. 16449/2001-02 as illegal, without jurisdiction and without authority of law in the teeth of the law laid down by this Honourable Court in the above mentioned cases violative of principles of natural justice and grant such other relief or reliefs as are deemed fit and proper in the circumstances of the case.

Counsel for the Petitioner: MR.M.V.J.K.KUMAR

Counsel for the Respondent: GP FOR COMMERCIAL TAXES

This Court made the following:

<u>COMMON ORDER</u>: (PER SRI BN, J)

It is submitted by learned Counsel for the parties that the issue raised in these writ petitions is covered by a Division Bench judgment of this Court in W.P.No.5487 of 2004 and batch, dated 01-04-2004.

Following the same judgment, we allow these writ petitions and hold that the judgment in Writ Petition No.5487 of 2004 shall apply to these cases as well.

(Bilal Nazki, J)

12th July, 2004

(P.S.Narayana, J)

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To

1.The Commercial Tax Officer,

Narasaraopeta, Guntur District.

2.Two CCs to the Govt. Pleader for Commercial Taxes,

High Court Buildings, Hyderabad (O.U.T)

3.Two CD copies

4.The Commissioner of Commercial Taxes,

Excise & Commercial Complex Building,

M.J.Road, Nampally, Hyderabad.

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